MR. SANIKAM KRISHNAIYA (Chitaldrug Taluk).—

Q.—48. Will the Government be pleased to answer the following questions:—

(*a*) What is the total number of appeal cases preferred during 1927-28 against the orders of the Income-tax Officers?

(*b*) Out of these, in how many were the assessment orders cancelled, and in how many was the assessment reduced?

(*c*) Has it come to the notice of the Government that hardship is caused by passing assessment orders without believing the accounts produced by the assessees? If so, what are the measures adopted by the Government to remedy the same?

FINANCIAL SECRETARY TO GOVERNMENT.—

A.—48. (*a*) 546.

(*b*) 83 and 100 respectively.

(*c*) Reference is invited to Government Orders Nos. Fl. 5996-6005—I. T. 35-23-5, dated 28th April 1924, and para 6 of Government Order No. Fl. 1891-901—I. T. 5-25-2, dated 12th October 1925 (*vide* Appendix XII).

A handbook in English and Kannada on Income-tax Law and Procedure has been published and made available for the use of the assessees at a small cost.

MR. MIRLE N. LAKSHMINARANAPPA (Mysore University).—

Q.—52. (*a*) Was any amount paid by the Government for the armoured cars loaned on the 30th July last and on subsequent days?

(*b*) If so, how much?

CHIEF SECRETARY TO GOVERNMENT.—

A.—52. (*a*) The answer is in the negative.

(*b*) Does not arise.

Supplementary Questions and Answers.

Mr. Mirle N. Lakshminaranappa.—

Were the armoured cars given free?

Chief Secretary.—

Yes.